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such discharge shall be made, or communicated, if made, to any other railroad company.

Blacklisting of employees is the subject of a note to this case.

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**RAILROAD COMPANY—PROMISE OF LIFE JOB—STATUTE OF LIMITATIONS—ESTOPPEL.**—A railroad company which induces an employee to refrain from bringing suit for injuries by promises to retain him on the pay roll, pay him for the injuries, and give him a life job, which promises are fulfilled until after the statute of limitations has run, when payment for the injuries is refused, and he is discharged, is held, in *Chesapeake & N. R. Co. v. Speakman* (Ky.), 63 L. R. A. 193, to be estopped to plead the statute to a suit for the injuries.

All the other authorities on estoppel to plead defense of limitations are collated in a note to this case.

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**RESIDENCE—SUFFRAGE.**—A member of the National Home for Disabled Volunteer Soldiers is held, in *Cory v. Spencer* (Kan.), 63 L. R. A. 275, not to be deprived of the right to acquire a residence there for voting purposes by Kan. Const. art. 5, sec. 3, providing that for voting purposes no person, while kept at an almshouse or asylum at public expense, shall, by reason of his presence, be deemed to have gained a residence. The Constitution of Virginia, section 24, provides: "No officer, soldier, seaman, or marine of the United States army or navy shall be deemed to have gained a residence as to the right of suffrage, in the state, or in any county, city or town thereof, by reason of being stationed therein; nor shall an inmate of any charitable institution or a student of any institution of learning, be regarded as having either gained or lost a residence, as to the right of suffrage, by reason of his location or sojourn in such institution." The same language, verbatim, is incorporated in the Act of the General Assembly, approved March 12, 1904 (Acts 1904, p. 213).

G. C. G.

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**TAXATION OF NONRESIDENT EXPRESS COMPANY—MILEAGE BASIS—INCLUDING VALUE OF PERSONAL PROPERTY OUTSIDE THE STATE—INJUNCTION AGAINST ILLEGAL TAXATION—TENDER.**—Personal property owned by a non-resident express company and situated outside the state cannot be taken into account in fixing the value, for taxation, of its property within the state, on a mileage basis, on the theory that it gave the credit necessary for carrying on the business in the state, where the resulting assessment is greatly in excess of the value of the total good will of the company, measured by the difference between its tangible assets and the total value of its stock.

Tender is not a prerequisite to injunctive relief against an assessment for taxation made upon unconstitutional principles.

Injunction is the proper form of relief from an assessment for taxation made upon unconstitutional principles. *Fargo v. Hart*, — U. S. —, 24 Sup. Ct. 498. See Taxation, Vol. 45, Cent. Dig. sec. 915.